



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

DR. KENNETH M. STONE, CPA  
Internal Audit Executive

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December 31, 2009

Lynne Cooper, President  
Doorways  
4385 Maryland  
St. Louis, MO 63108

RE: Housing Opportunities for People with AIDS (HOPWA) & Ryan White Part A  
(Project #2010-DOH1)

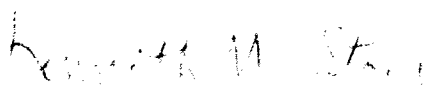
Dear Ms. Cooper:

Enclosed is a report of the fiscal monitoring review of Doorways, a not-for-profit Organization, Housing Opportunities People with AIDS (HOPWA) & Ryan White Part A Programs, for the period January 1, 2009 through July 31, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. Fieldwork was completed on October 23, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Joan McCray, Fiscal Manager, DOH  
Amber Wagner, Grants Administrator, DOH



# CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)  
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS (HOPWA)  
RYAN WHITE PART A**

**DOORWAYS  
CONTRACT #HD-09-36 & #HD-09-43  
CFDA #14.241 & #93.914**

**FISCAL MONITORING REVIEW  
JANUARY 1, 2009 THROUGH JULY 31, 2009**

**PROJECT #2010-DOH1**

**DATE ISSUED: DECEMBER 31, 2009**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS (HOPWA)  
RYAN WHITE PART A  
DOORWAYS  
FISCAL MONITORING REVIEW  
JANUARY 1, 2009 THROUGH JULY 31, 2009**

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## **INTRODUCTION**

### **Background**

**Contract Name:** Doorways

**Contract Numbers:** HD-09-36 & HD-09-43

**CFDA Numbers:** 14.241 & 93.914

**Contract Periods:** January 1, 2009 through June 30, 2010 (HD-09-36)  
March 1, 2009 through February 28, 2010 (HD-09-43)

**Contract Amounts:** \$971,560 (HD-09-36)  
\$375,000 (HD-09-43)

These contracts provided Housing Opportunity People with AIDS & Ryan White Part A funds to the Doorways (Agency) for providing housing needs to low-income persons with HIV/AIDS and their families. This assistance enables these special needs households to establish or maintain stable housing, thereby reducing their risks of homelessness and improving their access to health care and other supportive services. Also, the contracts provide Emergency Housing and short term Rental Assistance. Suitable, safe housing has been demonstrated to have a direct positive impact on people living with HIV (PLWH) ability to access care and treatment and promotes sustained access.

### **Purpose**

The purpose was to determine Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period January 1, 2009 through July 31, 2009 and make recommendations for improvements as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on October 23, 2009.

### **Exit Conference**

The exit conference was considered unnecessary because there were no observations.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DOH requirements.

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2009-DOH9, issued June 1, 2009, contained no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the year ended fiscal year ended June 30, 2008; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The audit report for the fiscal year end June 30, 2008, expressed unqualified opinions on both the general-purpose financial statements and the report on major federal award programs. There were no weaknesses or significant deficiencies identified that were considered to be material. The Agency did not qualify as a low-risk auditee.

IAS reviewed the report and identified two technical deficiencies. The first deficiency was that four of the eight grant expenditures reported on the Agency's SEFA did not correspond with the City of St. Louis' general ledger. In fact, the SEFA amounts reported were out of balance by as much as \$411,518.00. The other technical deficiency was that the SEFA was not arranged in CFDA numerical order, which is required per the OMB Circular A-133 guidelines.

IAS recommended this audit be accepted and the corrections be made to the SEFA

### **Summary of Current Observations**

There were no observations.